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Residential Real Property - Current

Number of Sales	159	Median	99.77
Total Sales Price	$13,205,152	Mean	103.80
Total Adj. Sales Price	$13,205,152	Wgt. Mean	98.95
Total Assessed Value	$13,067,115	Average Assessed Value of the Base	$65,593
Avg. Adj. Sales Price	$83,051	Avg. Assessed Value	$82,183

Confidence Interval - Current

95% Median C.I	99.04 to 100.04
95% Wgt. Mean C.I	96.97 to 100.94
95% Mean C.I	99.61 to 107.99
% of Value of the Class of all Real Property Value in the	37.08
% of Records Sold in the Study Period	4.64
% of Value Sold in the Study Period	5.81

Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	165	98	98
2010	158	99	99
2009	206	95	95
2008	289	99	99

2012 Commission Summary

for Dawes County

Commercial Real Property - Current

Number of Sales	31	Median	96.73
Total Sales Price	$4,568,100	Mean	106.76
Total Adj. Sales Price	$4,568,100	Wgt. Mean	97.66
Total Assessed Value	$4,461,195	Average Assessed Value of the Base	$126,336
Avg. Adj. Sales Price	$147,358	Avg. Assessed Value	$143,910

Confidence Interval - Current

95% Median C.I	92.60 to 99.80
95% Wgt. Mean C.I	92.23 to 103.09
95% Mean C.I	88.62 to 124.90
% of Value of the Class of all Real Property Value in the County	10.67
% of Records Sold in the Study Period	6.05
% of Value Sold in the Study Period	6.90

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	28	95	95
2010	26	98	98
2009	29	99	99
2008	35	98	98

2012 Opinions of the Property Tax Administrator for Dawes County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	**100**	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	**97**	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	**71**	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	**71**	Meets generally accepted mass appraisal practices.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 9th day of April, 2012.

Ruth A. Sorensen
Property Tax Administrator

2012 Residential Assessment Actions for Dawes County

- Pick up work-Gather data, data entry, cost
- Review sales rosters for review necessity
- Transfer CAMA data to MIPS
- Review prelim stats
- Review assessor locations for updates
- Review and inspect Valuation Groupings Crawford 1-3, residential properties
- Update residential files with additions, deletions, changes and inspection dates
- Cost properties to current CAMA updates
- Transfer data to MIPS for 2012 assessments
- Update pictures in file where applicable
- Update sketches where applicable
- Update GIS/website monthly
- Update sales data.
- Reduced land value by 15% in Valuation Grpg 15 (Chadron #5)

2012 Residential Assessment Survey for Dawes County

1.	**Valuation data collection done by:**
	The Assessor and her staff.
2.	**In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:**

Valuation Grouping	Description of unique characteristics
11	Chadron #1—located in the far north of the city, north of the railroad tracks. The homes in this area are smaller, older, and in many cases not well cared for. The area is mixed—residential with industrial sites, an agricultural sale barn, the County Fair site and the city baseball fields. There is little to no new construction with few remodels or additions. The general maintenance in this area is minimal.
12	Chadron #2—located in the north part of the city, north of Hwy 20, but south of the railroad tracks. The homes in this area are predominantly larger than those homes that are in Chadron #1, with a mix of one and two-story homes that are original to the area. Maintenance and improvements are moderate.
13	Chadron #3—located west of Main Street, south of Hwy 20 and north of the city limits. Homes in this location are a broad mix of small homes that are fairly well-maintained and closer to the local schools and college. There are quite a few rental homes in this area.
14	Chadron #4—includes all homes on Main Street, south of Hwy 20, east of Chapin Street. Although most homes in this area are older, they exhibit continued maintenance and upkeep. Improvements to the homes and remodeling are frequent. This area is also close to the city schools and the State College.
15	Chadron #5—includes homes south of Hwy 20, east of Chapin Street and north of the city limits. Homes in this area are generally newer and larger than those of any other valuation grouping. They are generally well-maintained and desirable due to their proximity to the schools and college.
21	Crawford #1—this valuation grouping consists of houses that are smaller, older and in many cases not well cared for. The area is mixed with residential parcels, railroad yards, industrial sites, an agricultural sale barn and the streets are gravel, rather than paved. There is little to no new construction with few homes that experience remodeling or additions. The general maintenance in this area is minimal.
22	Crawford #2—contains homes that are within walking distance of downtown. Some homes in this area are larger, and receive moderate maintenance and improvement.
23	Crawford #3—this area's homes tend to be larger, newer, well cared for and has progressive new construction. This area is closest to the

		public schools.
	30	Whitney—a village in Dawes County located between Chadron and Crawford.
	40	Marsland—previously the village of Marsland. The homes in this area are set up in neighborhoods similar to the layout in other cities.
	70	Suburban—this valuation grouping defines those residential parcels that are outside of the city limits of Chadron or Crawford, but are within two miles of the particular city limit. Suburban homes tend to be well cared for and many are custom-built to owners' specifications.
	80	Rural—this valuation grouping is defined as those residential parcels that are more than two miles outside of Chadron or Crawford city limits, but are still within Dawes County. Many of the rural parcels are "splits" from larger agricultural parcels—and a significant number have multiple outbuildings.
3.	**List and describe the approach(es) used to estimate the market value of residential properties.**	
	The replacement cost new approach, minus depreciation.	
4	**What is the costing year of the cost approach being used for each valuation grouping?**	
	2009 for all valuation groupings.	
5.	**If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**	
	The Assessor uses the depreciation tables provided by the CAMA vendor.	
6.	**Are individual depreciation tables developed for each valuation grouping?**	
	No.	
7.	**When were the depreciation tables last updated for each valuation grouping?**	
	2009	
8.	**When was the last lot value study completed for each valuation grouping?**	
	2010 for all Chadron valuation groupings, and 2011 for all Crawford groupings.	
9.	**Describe the methodology used to determine the residential lot values?**	
	Market values are collected of vacant lot sales for each valuation grouping.	
10.	**How do you determine whether a sold parcel is substantially changed?**	
	To be considered substantially change, the improvements would need to be substantially remodeled or have significant additions made to them that would significantly affect the market value.	

23 Dawes

RESIDENTIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales :	159	MEDIAN :	100	COV :	25.99
Total Sales Price :	13,205,152	WGT. MEAN :	99	STD :	26.98
Total Adj. Sales Price :	13,205,152	MEAN :	104	Avg. Abs. Dev :	11.70
Total Assessed Value :	13,067,115				
Avg. Adj. Sales Price :	83,051	COD :	11.73	MAX Sales Ratio :	311.40
Avg. Assessed Value :	82,183	PRD :	104.90	MIN Sales Ratio :	49.10

95% Median C.I. :	99.04 to 100.04
95% Wgt. Mean C.I. :	96.97 to 100.94
95% Mean C.I. :	99.61 to 107.99

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-09 To 30-SEP-09	27	99.11	98.36	97.20	06.80	101.19	59.10	150.88	97.02 to 99.88	94,106	91,473
01-OCT-09 To 31-DEC-09	12	99.98	99.35	97.45	08.83	101.95	60.48	121.43	95.36 to 105.73	78,500	76,502
01-JAN-10 To 31-MAR-10	11	99.91	96.26	96.23	10.31	100.03	59.99	121.78	77.92 to 111.88	119,500	114,990
01-APR-10 To 30-JUN-10	25	100.17	103.40	99.84	06.54	103.57	91.15	185.18	98.89 to 101.26	80,780	80,650
01-JUL-10 To 30-SEP-10	29	99.65	113.85	100.81	17.95	112.94	81.86	311.40	97.86 to 100.18	85,702	86,392
01-OCT-10 To 31-DEC-10	24	98.87	99.04	99.93	10.90	99.11	49.10	141.49	95.19 to 101.23	65,509	65,462
01-JAN-11 To 31-MAR-11	13	104.94	115.47	103.77	21.21	111.27	76.50	200.88	87.01 to 124.09	66,385	68,888
01-APR-11 To 30-JUN-11	18	99.28	101.80	97.17	11.42	104.76	72.45	156.13	96.31 to 103.71	81,539	79,232
_____Study Yrs_____											
01-JUL-09 To 30-JUN-10	75	99.74	99.89	97.83	07.61	102.11	59.10	185.18	98.89 to 100.17	90,892	88,919
01-JUL-10 To 30-JUN-11	84	99.78	107.29	100.16	15.40	107.12	49.10	311.40	98.55 to 100.92	76,051	76,169
_____Calendar Yrs_____											
01-JAN-10 To 31-DEC-10	89	99.77	104.75	99.54	11.91	105.23	49.10	311.40	98.88 to 100.18	83,051	82,670
_____ALL_____	159	99.77	103.80	98.95	11.73	104.90	49.10	311.40	99.04 to 100.04	83,051	82,183

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	12	91.87	93.41	92.66	21.75	100.81	59.99	156.13	73.94 to 109.14	52,804	48,929
12	25	99.65	100.69	99.51	05.64	101.19	83.84	129.73	97.72 to 100.95	70,352	70,007
13	21	99.94	115.06	103.31	18.14	111.37	87.01	212.43	99.03 to 104.33	72,036	74,421
14	25	99.96	101.94	101.22	05.94	100.71	76.50	124.09	98.89 to 103.67	88,876	89,963
15	28	99.93	98.05	97.58	03.57	100.48	75.94	111.88	96.39 to 100.18	130,679	127,517
21	5	99.77	103.69	100.96	06.84	102.70	95.98	123.85	N/A	29,600	29,885
22	15	99.16	118.13	106.65	26.98	110.76	59.10	311.40	96.81 to 113.09	34,483	36,777
23	9	97.73	99.31	100.68	15.69	98.64	49.10	150.88	86.29 to 118.40	30,558	30,767
30	1	91.15	91.15	91.15	00.00	100.00	91.15	91.15	N/A	90,000	82,035
60	1	121.08	121.08	121.08	00.00	100.00	121.08	121.08	N/A	19,000	23,005
70	4	97.87	98.08	97.65	01.81	100.44	95.36	101.23	N/A	179,250	175,038
80	13	99.88	105.13	94.64	17.12	111.08	72.45	193.37	85.28 to 104.84	127,135	120,327
_____ALL_____	159	99.77	103.80	98.95	11.73	104.90	49.10	311.40	99.04 to 100.04	83,051	82,183

23 Dawes

RESIDENTIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

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95% Wgt. Mean C.I. :	96.97 to 100.94
95% Mean C.I. :	99.61 to 107.99

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	159	99.77	103.80	98.95	11.73	104.90	49.10	311.40	99.04 to 100.04	83,051	82,183
06											
07											
_____ALL_____	159	99.77	103.80	98.95	11.73	104.90	49.10	311.40	99.04 to 100.04	83,051	82,183

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000	5	102.54	133.14	113.67	52.62	117.13	49.10	311.40	N/A	9,050	10,287
Less Than 30,000	24	104.96	123.80	119.46	32.70	103.63	49.10	311.40	97.57 to 123.85	18,015	21,520
__Ranges Excl. Low $__											
Greater Than 4,999	159	99.77	103.80	98.95	11.73	104.90	49.10	311.40	99.04 to 100.04	83,051	82,183
Greater Than 14,999	154	99.76	102.85	98.90	10.33	103.99	59.10	212.43	99.04 to 100.02	85,454	84,517
Greater Than 29,999	135	99.67	100.24	98.26	07.59	102.02	59.99	193.37	98.89 to 99.96	94,613	92,968
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	5	102.54	133.14	113.67	52.62	117.13	49.10	311.40	N/A	9,050	10,287
15,000 TO 29,999	19	117.03	121.34	120.13	24.25	101.01	59.10	212.43	97.06 to 129.73	20,374	24,476
30,000 TO 59,999	37	99.85	105.22	104.15	11.46	101.03	60.48	193.37	98.89 to 101.37	43,321	45,118
60,000 TO 99,999	40	99.91	100.84	100.62	06.27	100.22	77.92	156.13	98.49 to 100.61	77,079	77,560
100,000 TO 149,999	42	99.00	97.54	97.30	05.95	100.25	59.99	121.78	97.02 to 99.96	118,640	115,433
150,000 TO 249,999	13	99.78	94.29	94.45	06.07	99.83	72.45	101.73	87.83 to 100.10	178,529	168,615
250,000 TO 499,999	3	97.26	94.54	94.34	05.41	100.21	85.28	101.07	N/A	261,000	246,232
500,000 TO 999,999											
1,000,000 +											
_____ALL_____	159	99.77	103.80	98.95	11.73	104.90	49.10	311.40	99.04 to 100.04	83,051	82,183

A. Residential Real Property

As the preceding pages of the 2012 Reports and Opinions residential improved statistical profile shows, there were 159 sales deemed qualified by the Dawes County Assessor during the two years of the sales study period. Two of the three measures of central tendency are within acceptable range: the median and the weighted mean (at 100% and 99%, respectively). The mean is above range at 104%. The 95% Median Confidence Interval is the lowest of any of the Panhandle counties with a range of one point (100.04 – 99.04 = 1.00), and confirms the median. The Coefficient of Dispersion is well within range at 11.73%, and the Price-Related Differential is above its prescribed parameters at 104.90% (slightly less than two points, and is skewed by the extreme outlier, book 2010 page 1012). The hypothetical removal of this extreme outlier would lower the PRD to 103.65. Under the heading "Valuation Grouping," it can be seen that all numerically significant ranges have median measures within range.

The sales review and verification process used by Dawes County includes a questionnaire that is mailed to all residential, commercial and agricultural buyers (with the exception of those transactions noted as normally excluded by current IAAO standards). The Assessor estimates that the rate of return for the questionnaires is about 55%. If there is no response, the Assessor or her staff contacts the buyer or seller by telephone in an attempt to confirm the sales verification data.

For assessment year 2012, the Assessor completed all residential pick-up work, data-entered this information and valued the improvements and changes. Physical review and inspection was completed for the remaining Crawford Valuation Groupings. All files were updated with inspection dates, pictures and sketches (where applicable). Chadron Valuation Grouping 15 was addressed by a decrease to land values of 15%.

Considering all of the above information, the residential level of value is determined to be 100% of actual market value. The COD measure of assessment quality and uniformity is well within range, and the PRD is less than two points above its prescribed range and as previously mentioned, is being skewed by an extreme outlier. Based on my knowledge of the County's assessment practices, it is believed that residential property is uniformly and proportionately assessed.

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.
For newer and fairly homogeneous areas: a COD of 10 or less.
Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

2012 Commercial Assessment Actions for Dawes County

- Pick up work-Gather data, data entry, cost
- Review sales rosters for review necessity
- Transfer CAMA data to MIPS
- Review prelim stats
- Review assessor locations for updates
- Update commercial files with additions, deletions, changes and inspection dates
- Cost properties to current CAMA updates
- Transfer data to MIPS for 2012 assessments
- Update pictures in file where applicable
- Update sketches where applicable
- Update GIS/website monthly
- Update sales data.

2012 Commercial Assessment Survey for Dawes County

1.	**Valuation data collection done by:**
	The Assessor and her staff.
2.	**In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:**

Valuation Grouping	Description of unique characteristics
11	Chadron #1—commercial valuation grouping located in the far north of the city (north of the railroad tracks). The area is mixed with industrial and home sites, as well as containing the sale barn, the County Fair site and city baseball fields.
12	Chadron #2—located in the north part of Chadron, north of Hwy 20 and south of the railroad tracks.
13	Chadron #3—situated west of Main Street, south of Hwy 20 and north of the Chadron city limits. There are a significant number of rental homes in this valuation grouping.
14	Chadron #4—consists of all commercial property on Main Street, south of Hwy 20 and west of Chapin Street. This area is in close proximity to the city schools and the State College.
15	Chadron #5—consists of businesses south of Hwy 20, east of Chapin Street and north of the Chadron city limits.
21	Crawford #1—the valuation grouping mixed with railroad yards, industrial sites, an agricultural sale barn, and gravel rather than paved streets.
22	Crawford #2—is the business area within walking distance of downtown.
23	Crawford #3—the commercial area closest to the Crawford public schools.
30	Whitney—any commercial enterprise located in the village of Whitney.
40	Marsland—previously the village of Marsland.
70	Suburban—the valuation grouping defined as those commercial properties that are outside of the city limits of Chadron and Crawford within a two-mile radius.
80	Rural—the rural commercial parcels are those that exist more than two miles outside of the Chadron and Crawford city limits, but still within Dawes County.

3.	**List and describe the approach(es) used to estimate the market value of commercial properties.**
	Replacement cost new, minus depreciation.
3a.	**Describe the process used to value unique commercial properties.**
	At present, the County would first use the cost approach, and then look for comparables in the surrounding counties.
4.	**What is the costing year of the cost approach being used for each valuation**

	grouping?
	2008
5.	**If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?**
	The County uses the tables provided by the CAMA vendor.
6.	**Are individual depreciation tables developed for each valuation grouping?**
	No
7.	**When were the depreciation tables last updated for each valuation grouping?**
	In 2008.
8.	**When was the last lot value study completed for each valuation grouping?**
	Also 2008.
9.	**Describe the methodology used to determine the commercial lot values.**
	Commercial lot values are determined by market sales.
10.	**How do you determine whether a sold parcel is substantially changed?**
	The commercial property would need to be significantly remodeled or added to.

23 Dawes

COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 31	MEDIAN : 97	COV : 46.33	95% Median C.I. : 92.60 to 99.80
Total Sales Price : 4,568,100	WGT. MEAN : 98	STD : 49.46	95% Wgt. Mean C.I. : 92.23 to 103.09
Total Adj. Sales Price : 4,568,100	MEAN : 107	Avg. Abs. Dev : 22.00	95% Mean C.I. : 88.62 to 124.90
Total Assessed Value : 4,461,195			
Avg. Adj. Sales Price : 147,358	COD : 22.74	MAX Sales Ratio : 312.90	
Avg. Assessed Value : 143,910	PRD : 109.32	MIN Sales Ratio : 61.01	*Printed:3/29/2012 3:02:09PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-08 To 30-SEP-08	4	97.81	93.84	91.25	10.09	102.84	71.86	107.86	N/A	73,750	67,294
01-OCT-08 To 31-DEC-08	5	91.30	93.77	93.05	16.53	100.77	75.21	133.90	N/A	99,700	92,775
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	2	96.15	96.15	95.48	02.79	100.70	93.47	98.83	N/A	68,050	64,975
01-JUL-09 To 30-SEP-09	3	91.07	83.67	77.36	12.62	108.16	62.74	97.21	N/A	114,500	88,582
01-OCT-09 To 31-DEC-09	5	99.80	99.04	101.96	03.22	97.14	94.84	104.55	N/A	261,500	266,636
01-JAN-10 To 31-MAR-10	1	96.73	96.73	96.73	00.00	100.00	96.73	96.73	N/A	287,000	277,625
01-APR-10 To 30-JUN-10	3	98.63	97.76	100.99	03.33	96.80	92.41	102.25	N/A	397,667	401,588
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	3	95.63	85.33	88.70	13.36	96.20	61.01	99.34	N/A	106,833	94,757
01-JAN-11 To 31-MAR-11	5	124.30	176.19	124.39	58.13	141.64	76.61	312.90	N/A	37,400	46,522
01-APR-11 To 30-JUN-11											
_____Study Yrs_____											
01-JUL-08 To 30-JUN-09	11	93.47	94.23	92.84	12.58	101.50	71.86	133.90	75.21 to 107.86	84,509	78,455
01-JUL-09 To 30-JUN-10	12	96.97	94.69	98.41	06.10	96.22	62.74	104.55	92.41 to 101.18	260,917	256,776
01-JUL-10 To 30-JUN-11	8	110.22	142.12	101.85	53.50	139.54	61.01	312.90	61.01 to 312.90	63,438	64,610
_____Calendar Yrs_____											
01-JAN-09 To 31-DEC-09	10	96.03	93.85	96.74	06.73	97.01	62.74	104.55	91.07 to 101.18	178,710	172,888
01-JAN-10 To 31-DEC-10	7	96.73	92.29	98.12	07.56	94.06	61.01	102.25	61.01 to 102.25	257,214	252,380
_____ALL_____	31	96.73	106.76	97.66	22.74	109.32	61.01	312.90	92.60 to 99.80	147,358	143,910

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
12	11	93.47	93.13	95.90	13.96	97.11	62.74	133.90	71.86 to 107.86	192,182	184,298
13	5	99.80	104.13	100.24	06.03	103.88	96.73	124.30	N/A	113,400	113,670
14	5	92.41	92.98	93.42	14.79	99.53	61.01	121.09	N/A	76,600	71,562
15	1	102.25	102.25	102.25	00.00	100.00	102.25	102.25	N/A	954,000	975,510
21	2	205.87	205.87	117.91	51.99	174.60	98.83	312.90	N/A	28,050	33,073
22	7	95.63	112.25	94.35	29.21	118.97	75.84	246.04	75.84 to 246.04	70,571	66,586
_____ALL_____	31	96.73	106.76	97.66	22.74	109.32	61.01	312.90	92.60 to 99.80	147,358	143,910

23 Dawes

COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales :	31	MEDIAN :	97	COV :	46.33
Total Sales Price :	4,568,100	WGT. MEAN :	98	STD :	49.46
Total Adj. Sales Price :	4,568,100	MEAN :	107	Avg. Abs. Dev :	22.00
Total Assessed Value :	4,461,195				
Avg. Adj. Sales Price :	147,358	COD :	22.74	MAX Sales Ratio :	312.90
Avg. Assessed Value :	143,910	PRD :	109.32	MIN Sales Ratio :	61.01

95% Median C.I. :	92.60 to 99.80
95% Wgt. Mean C.I. :	92.23 to 103.09
95% Mean C.I. :	88.62 to 124.90

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	7	99.34	97.17	98.25	11.43	98.90	61.01	121.09	61.01 to 121.09	81,286	79,861
03	24	95.85	109.56	97.58	25.85	112.28	62.74	312.90	92.41 to 99.80	166,629	162,590
04											
_____ALL_____	31	96.73	106.76	97.66	22.74	109.32	61.01	312.90	92.60 to 99.80	147,358	143,910

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Low $ Ranges_____											
Less Than 5,000											
Less Than 15,000	2	279.47	279.47	265.71	11.96	105.18	246.04	312.90	N/A	8,500	22,585
Less Than 30,000	3	246.04	218.34	160.16	29.38	136.33	96.07	312.90	N/A	15,000	24,023
__Ranges Excl. Low $__											
Greater Than 4,999	31	96.73	106.76	97.66	22.74	109.32	61.01	312.90	92.60 to 99.80	147,358	143,910
Greater Than 14,999	29	96.07	94.85	97.03	11.34	97.75	61.01	133.90	92.41 to 99.55	156,934	152,277
Greater Than 29,999	28	96.18	94.81	97.04	11.73	97.70	61.01	133.90	92.41 to 99.55	161,539	156,754
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999	2	279.47	279.47	265.71	11.96	105.18	246.04	312.90	N/A	8,500	22,585
15,000 TO 29,999	1	96.07	96.07	96.07	00.00	100.00	96.07	96.07	N/A	28,000	26,900
30,000 TO 59,999	9	98.83	95.71	96.63	09.79	99.05	75.21	124.30	76.61 to 101.18	43,622	42,152
60,000 TO 99,999	6	96.41	97.44	95.66	21.44	101.86	61.01	133.90	61.01 to 133.90	79,667	76,213
100,000 TO 149,999	6	94.81	93.21	93.18	08.46	100.03	71.86	107.86	71.86 to 107.86	113,667	105,918
150,000 TO 249,999	3	92.60	83.66	83.16	11.84	100.60	62.74	95.63	N/A	183,333	152,463
250,000 TO 499,999	2	95.79	95.79	95.81	00.99	99.98	94.84	96.73	N/A	281,000	269,213
500,000 TO 999,999	2	103.40	103.40	103.37	01.11	100.03	102.25	104.55	N/A	929,250	960,580
1,000,000 +											
_____ALL_____	31	96.73	106.76	97.66	22.74	109.32	61.01	312.90	92.60 to 99.80	147,358	143,910

23 Dawes

COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

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Total Adj. Sales Price :	4,568,100	MEAN :	107	Avg. Abs. Dev :	22.00
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95% Median C.I. : 92.60 to 99.80

95% Wgt. Mean C.I. : 92.23 to 103.09

95% Mean C.I. : 88.62 to 124.90

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	4	78.79	85.72	82.75	30.27	103.59	61.01	124.30	N/A	147,125	121,749
326	1	75.21	75.21	75.21	00.00	100.00	75.21	75.21	N/A	36,000	27,075
336	1	99.80	99.80	99.80	00.00	100.00	99.80	99.80	N/A	50,000	49,900
343	3	102.25	99.37	102.73	04.32	96.73	91.30	104.55	N/A	654,500	672,343
344	1	92.41	92.41	92.41	00.00	100.00	92.41	92.41	N/A	104,000	96,110
350	2	94.12	94.12	93.94	01.61	100.19	92.60	95.63	N/A	180,000	169,095
352	6	100.26	103.20	103.77	06.83	99.45	91.07	121.09	91.07 to 121.09	82,583	85,697
353	6	86.67	111.11	90.15	41.93	123.25	71.86	246.04	71.86 to 246.04	99,333	89,550
406	1	96.07	96.07	96.07	00.00	100.00	96.07	96.07	N/A	28,000	26,900
419	1	133.90	133.90	133.90	00.00	100.00	133.90	133.90	N/A	62,500	83,690
442	1	94.85	94.85	94.85	00.00	100.00	94.85	94.85	N/A	33,000	31,300
50	2	96.15	96.15	95.48	02.79	100.70	93.47	98.83	N/A	68,050	64,975
528	1	97.21	97.21	97.21	00.00	100.00	97.21	97.21	N/A	110,000	106,930
98	1	312.90	312.90	312.90	00.00	100.00	312.90	312.90	N/A	5,000	15,645
_____ALL_____	31	96.73	106.76	97.66	22.74	109.32	61.01	312.90	92.60 to 99.80	147,358	143,910

A. Commercial Real Property

During the three year timeframe of the commercial sales study (7.01.08 to 6.30.11), thirty-one improved sales were determined to be qualified. Of these, twenty-two sales occurred within the Chadron valuation groupings and nine sales occurred within the Crawford commercial valuation groupings. Under the heading "Occupancy Code," the sales appear numerically scattered, with the two largest groups consisting of six sales each (352--multiple residence; 353--retail store). The overall commercial statistical profile indicates that two of the three measures of central tendency are within acceptable range: the median is at 97% and the weighted mean is at 98%. The mean is above the upper limit of acceptable range at 107%. The 95% confidence interval of the median is quite narrow (about seven points--7.2) and tends to provide additional confidence in the median. Regarding the overall qualitative statistics, the COD is at 22.74, and the PRD is above range at 109.32. It should be noted, however, that the hypothetical removal of extreme outlier book 2011, page 285 would move the COD to 16.11 and the PRD would be lowered to 102.54. The mean would also drop to 100% (rounded) and like the other measures of central tendency, would be in range.

The sales review and verification process used by Dawes County includes a questionnaire that is mailed to all residential, commercial and agricultural buyers (with the exception of those transactions noted as normally excluded by current IAAO standards). The Assessor estimates the return rate to be around 55%. If there is no response, the Assessor or her staff contacts the buyer or seller by telephone in an attempt to confirm the sales verification data.

Regarding the six-year inspection cycle, Dawes County completed the physical review of all commercial property in 2008. Through the expanded review of assessment practices, it is believed that the Assessor's assessment actions are applied uniformly and proportionately to all three property classes.

Therefore, based on all available information the level of value for commercial property in Dawes County is 97%. With the removal of one extreme outlier as mentioned above, both qualitative statistical measures would be within their prescribed ranges, and would meet generally accepted mass appraisal standards.

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.
For newer and fairly homogeneous areas: a COD of 10 or less.
Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Agricultural and/or Special Valuation Reports

2012 Agricultural Assessment Actions for Dawes County

Assessment actions taken by the County to specifically address agricultural land in 2012 included: the update of agricultural files with additions, deletions, changes and inspection dates, as well as the update of the GIS/web site data. Further, in Market Area Four, grass Land Capability Groups 3G1 to 4g were lowered to closer match the market.

2012 Agricultural Assessment Survey for Dawes County

1.	**Valuation data collection done by:**
	The Assessor and her staff.
2.	**List each market area, and describe the location and the specific characteristics that make each unique.**

Market Area	Description of unique characteristics
1	This area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use with lower land capability and little water available for crop production, irrigation and livestock.
2	This agricultural market area acts as a "buffer zone" between the primarily agricultural use of market Areas one and four, and the Pine Ridge-influenced Area 3.
3	The area is affected by non-agricultural influences and has a market demand that exceeds that for pure agricultural use. This area's geographical location is primarily the Pine Ridge.
4	Market are located in the southern portion of Dawes County and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.

3.	**Describe the process that is used to determine and monitor market areas.**
	Sales within each of the market areas are reviewed to determine market trends and possible use/influence changes.
4.	**Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.**
	Rural residential land is identified as parcels of less than eighty acres that have a home and the primary use of the land does not meet the definition of agricultural use. Recreational land is that used primarily for diversion and/or relaxation, and not for agricultural/horticultural production.
5.	**Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?**
	In Dawes County, both are valued the same.
6.	**What process is used to annually update land use? (Physical inspection, FSA maps, etc.)**
	Utilizing GIS, physical inspections, property owner information and sales data.
7.	**Describe the process used to identify and monitor the influence of non-agricultural characteristics.**
	Sales data verification is primarily relied upon.
8.	**Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.**
	Yes and there is special value applied specifically to market Areas 2 and 3.
9.	**How do you determine whether a sold parcel is substantially changed?**
	Substantially changed parcels for agricultural land would usually entail radical change of use or a split.

23 Dawes

AGRICULTURAL LAND

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales :	31	MEDIAN :	71	COV : 30.80	95% Median C.I. : 63.96 to 81.03
Total Sales Price :	10,244,028	WGT. MEAN :	72	STD : 22.36	95% Wgt. Mean C.I. : 65.45 to 79.08
Total Adj. Sales Price :	10,164,028	MEAN :	73	Avg. Abs. Dev : 16.18	95% Mean C.I. : 64.40 to 80.80
Total Assessed Value :	7,344,672				
Avg. Adj. Sales Price :	327,872	COD :	22.81	MAX Sales Ratio : 138.68	
Avg. Assessed Value :	236,925	PRD :	100.47	MIN Sales Ratio : 23.97	*Printed:3/29/2012 3:02:10PM*

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Qrtrs_____											
01-JUL-08 To 30-SEP-08	2	69.62	69.62	76.52	18.50	90.98	56.74	82.49	N/A	147,850	113,139
01-OCT-08 To 31-DEC-08	4	74.80	81.10	80.41	41.97	100.86	36.14	138.68	N/A	287,952	231,533
01-JAN-09 To 31-MAR-09	2	98.35	98.35	98.35	00.06	100.00	98.29	98.40	N/A	120,750	118,761
01-APR-09 To 30-JUN-09	1	71.71	71.71	71.71	00.00	100.00	71.71	71.71	N/A	1,060,000	760,105
01-JUL-09 To 30-SEP-09	2	81.98	81.98	77.49	17.82	105.79	67.37	96.59	N/A	159,880	123,893
01-OCT-09 To 31-DEC-09	3	70.92	72.32	77.26	07.02	93.61	65.55	80.49	N/A	356,067	275,113
01-JAN-10 To 31-MAR-10	4	70.87	69.59	69.78	08.42	99.73	58.86	77.75	N/A	650,876	454,193
01-APR-10 To 30-JUN-10	2	75.54	75.54	74.56	11.89	101.31	66.56	84.52	N/A	476,921	355,615
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	2	69.12	69.12	76.39	24.00	90.48	52.53	85.70	N/A	528,200	403,513
01-JAN-11 To 31-MAR-11	4	72.28	62.39	60.73	23.57	102.73	23.97	81.03	N/A	194,373	118,042
01-APR-11 To 30-JUN-11	5	58.38	64.09	49.44	27.75	129.63	36.43	107.56	N/A	127,164	62,864
_____Study Yrs_____											
01-JUL-08 To 30-JUN-09	9	82.49	81.34	78.21	26.10	104.00	36.14	138.68	56.74 to 98.40	305,445	238,893
01-JUL-09 To 30-JUN-10	11	70.92	73.67	72.82	11.03	101.17	58.86	96.59	65.55 to 84.52	449,573	327,375
01-JUL-10 To 30-JUN-11	11	63.96	64.38	64.52	27.49	99.78	23.97	107.56	36.43 to 85.70	224,519	144,865
_____Calendar Yrs_____											
01-JAN-09 To 31-DEC-09	8	76.10	81.17	77.00	16.14	105.42	65.55	98.40	65.55 to 98.40	336,183	258,844
01-JAN-10 To 31-DEC-10	8	70.87	70.96	72.28	13.24	98.17	52.53	85.70	52.53 to 85.70	576,718	416,878
_____ALL_____	31	70.92	72.60	72.26	22.81	100.47	23.97	138.68	63.96 to 81.03	327,872	236,925

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	17	70.92	69.44	70.74	24.90	98.16	23.97	107.56	54.11 to 86.30	294,948	208,654
4	14	69.54	76.44	73.74	20.69	103.66	52.53	138.68	58.86 to 85.70	367,851	271,254
_____ALL_____	31	70.92	72.60	72.26	22.81	100.47	23.97	138.68	63.96 to 81.03	327,872	236,925

23 Dawes

AGRICULTURAL LAND

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales :	31	MEDIAN :	71	COV : 30.80	95% Median C.I. : 63.96 to 81.03
Total Sales Price :	10,244,028	WGT. MEAN :	72	STD : 22.36	95% Wgt. Mean C.I. : 65.45 to 79.08
Total Adj. Sales Price :	10,164,028	MEAN :	73	Avg. Abs. Dev : 16.18	95% Mean C.I. : 64.40 to 80.80
Total Assessed Value :	7,344,672				
Avg. Adj. Sales Price :	327,872	COD :	22.81	MAX Sales Ratio : 138.68	
Avg. Assessed Value :	236,925	PRD :	100.47	MIN Sales Ratio : 23.97	*Printed:3/29/2012 3:02:10PM*

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	98.29	98.29	98.29	00.00	100.00	98.29	98.29	N/A	105,000	103,205
1	1	98.29	98.29	98.29	00.00	100.00	98.29	98.29	N/A	105,000	103,205
_____Dry_____											
County	5	66.72	71.90	70.35	10.52	102.20	63.29	96.59	N/A	151,691	106,718
1	2	79.94	79.94	78.60	20.83	101.70	63.29	96.59	N/A	120,480	94,695
4	3	66.72	66.55	66.51	00.91	100.06	65.55	67.37	N/A	172,498	114,733
_____Grass_____											
County	10	75.56	71.48	74.79	16.30	95.57	36.43	98.40	56.74 to 84.52	376,257	281,384
1	7	73.36	68.84	73.79	14.99	93.29	36.43	84.52	36.43 to 84.52	453,653	334,764
4	3	77.83	77.66	80.15	17.85	96.89	56.74	98.40	N/A	195,667	156,831
_____ALL_____	31	70.92	72.60	72.26	22.81	100.47	23.97	138.68	63.96 to 81.03	327,872	236,925

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	4	62.71	64.96	59.63	27.84	108.94	36.14	98.29	N/A	456,744	272,338
1	2	67.22	67.22	52.26	46.24	128.63	36.14	98.29	N/A	202,500	105,818
4	2	62.71	62.71	61.73	06.14	101.59	58.86	66.56	N/A	710,988	438,858
_____Dry_____											
County	7	65.55	68.23	67.99	10.76	100.35	54.11	96.59	54.11 to 96.59	135,753	92,301
1	4	63.63	69.49	69.76	16.96	99.61	54.11	96.59	N/A	108,195	75,476
4	3	66.72	66.55	66.51	00.91	100.06	65.55	67.37	N/A	172,498	114,733
_____Grass_____											
County	12	75.56	68.44	72.43	20.04	94.49	23.97	98.40	56.74 to 82.49	351,648	254,700
1	8	72.14	63.23	70.43	21.90	89.78	23.97	84.52	23.97 to 84.52	425,696	299,811
4	4	80.16	78.87	80.80	14.45	97.61	56.74	98.40	N/A	203,550	164,476
_____ALL_____	31	70.92	72.60	72.26	22.81	100.47	23.97	138.68	63.96 to 81.03	327,872	236,925

Dawes County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
23.10	Dawes	1	N/A	610	515	515	455	455	435	435	470
23.40	Dawes	4	N/A	1,215	N/A	1,100	870	870	850	850	1,038
7.30	Box Butte	3	N/A	1,261	1,100	1,023	850	814	820	844	1,155
81.10	Sheridan	1	N/A	975	900	780	750	750	750	750	837
83.10	Sioux	1	N/A	640	600	500	500	500	470	470	519

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Dawes	1	N/A	415	375	375	340	340	330	330	366
Dawes	4	N/A	450	N/A	400	360	360	350	350	419
Box Butte	3	N/A	480	470	450	300	300	300	300	448
Sheridan	1	N/A	460	460	440	410	400	350	350	416
Sioux	1	N/A	350	260	255	250	250	250	230	260

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Dawes	1	N/A	210	195	195	180	180	150	150	159
Dawes	4	N/A	350	330	330	246	246	246	246	265
Box Butte	3	N/A	336	327	300	300	251	251	250	269
Sheridan	1	N/A	370	295	285	250	245	230	220	233
Sioux	1	N/A	230	230	230	210	210	185	195	197

*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

Dawes County Agriculture Land Sales Criteria
Special Agriculture Value
Tax Year 2012

Dawes County is using "Special value" for tax year 2012. The special agriculture value will be used on a county wide basis.

The county is divided into four agriculture market areas with each market area analyzed separately. Market area 1 and 4 includes the north and south portions of the county and is primarily used for agriculture. Market area 2 is the buffer market area between primarily agriculture use in market area 1 and 4 and the pine ridge market area 3. Sales in market area 2 can be influenced by one or more of the following factors:

1. The location is in close proximity (within 2-3 miles) of the pine ridge market area;
2. Physical characteristics of the land are similar to those in the pine ridge market area;
3. Demand for recreational use.

Market area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use.

Although both market areas 1 and 4 are both utilized for primarily agriculture purposes, there are significant differences in the two market areas. Market area 1, the northern portion of the county consists primarily of lower land capability with little water available for crop production, irrigation and livestock. Market area 4, the southern portion of the county consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.

An average of the agriculture land values established for market area 1 and 4 are utilized for the special value of agriculture land in market areas 2 and 3.

Following is the criteria used to select the sales that are utilized in the analysis to estimate the accurate agriculture value.

Sales included in analysis:

A. Sales that do not include improvements or with improvements which are valued less than 5% of the sales price.
B. All other agriculture land sales not specifically excluded below.

Sales excluded from analysis:

A. Sales less than 80 acres (valued on size basis)
B. Sales within market area 3.
C. Sales immediately in the Chadron and Crawford area.
D. Sales that include one or more of the influencing factors shown above.

Agricultural and/or Special Valuation Correlation

A. Agricultural Land

Dawes County has a total land area of 1,401 square miles. Agricultural land in Dawes County is comprised of approximately 81% grass, 16% dry land and about 2% irrigated land. The remaining one percent is classified as waste. Dawes County lies within the Upper Niobrara White NRD (UNWNRD). "In 2003, the UNWNRD established a stay on new high capacity wells to prevent the over-appropriation of the water supply. Working with Nebraska Department of Natural Resources (DNR), the UNWNRD strives to maintain a balance of supply and demand for ground and surface water. Currently, DNR has determined that the majority of the UNWNRD is fully appropriated. Fully appropriated means the balance between the water supply and demand has been reached…no new high capacity wells or surface water rights are allowed in this area" (taken from the UNWNRD website).

Within Dawes County there are four clearly defined agricultural market areas based on topography, soil type, availability of water and proximity to the Pine Ridge forest area. Market Area One is defined as the northern portion of the county lying above both the Pine Ridge area and the buffer Market Area Two. It consists primarily of lower land capability with little water available for crop production, irrigation and livestock.

Any irrigated land, mostly found around Whitney is primarily gravity- irrigated and is subject to a strict allotment of water for application. Market Area Two acts as the buffer zone between primary agricultural land use found in Market Areas One and Four and the non-agricultural influence found in Market Area Three. Market Area Three, the Pine Ridge area includes trees, bluffs and has both rural residential and recreational demand that exceeds agricultural use and valuation. Market Area Four, south of the Pine Ridge area consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock. Therefore, the two uninfluenced agricultural market areas are One and Four, and are used to describe both the agricultural level of value and special value. The counties contiguous to Dawes are Sheridan County to the east, Box Butte County to the south, Sioux County to the west, and the northern portion of the county borders the State of South Dakota. Of the three neighboring counties, only Sheridan currently has no identified agricultural market areas.

The sales review and verification process used by Dawes County includes a questionnaire that is mailed to all residential, commercial and agricultural buyers (with the exception of those transactions noted as normally excluded by current IAAO standards). The Assessor estimates the rate of return for the agricultural questionnaire is about 68%. If there is no response, the Assessor or her staff contacts the buyer or seller by telephone in an attempt to confirm the sales verification data.

Preliminary review of the sales sample produced the following observations: first, Market Area One is not time proportionate with the three years of sales--of sixteen sales in the sample, three occurred during the first year of the study, seven during the second and six during the third. A review of all comparable sales from surrounding counties indicates that there is no possible way to balance for time in Market Area One, since there is only one available comparable sale from the surrounding counties that falls within the first year of the sales study (and this sale is more than twelve miles from Dawes Countys border). Also, there is no way

short of randomly eliminating a sale to make the second year proportionate to the others. Since Market Area One's sample is already small, this is not a viable option. Majority Land Use in Market Area One is within the 10% threshold limits, and adding the one comparable sale to the sample would need to maintain this balance.

In the Market Area Four sample, grass is under-represented compared to the base (58% versus 79% in the base) and irrigated land is over-represented in the sample (21% versus a base of 5%). A review of the comparable sales that could be included in this areas sample shows that by adding the six additional comparable sales, time balance can be maintained (the original sample has three sales in the first year, two in the second and three in the third for eight sales, an insignificant sample), but for MLU, both irrigated and grass will remain imbalanced.

Assessment actions taken by the County to specifically address agricultural land in 2012 included: the update of agriculture files with additions, deletions, changes and inspection dates, as well as the update of the GIS/website data. Further, in Market Area Four grass Land Capability Groups 3G1 to 4G were lowered to closer match the market.

The above actions produced a statistical profile containing thirty-one sales, with an overall median of 71%, a weighted mean of 72% and a mean of 73%. Since all three measures are within acceptable range, any could be used as the point estimate for the agricultural level of value. The qualitative statistics reveal a COD of 22.81 and a PRD within its prescribed parameters at 100.47. Additional review under the heading "Area (Market), shows that the medians for both agricultural market areas are within range. Under the heading "95 MLU by Market Area," it should be noted that by Market Area, there are no statistically significant numbers within the sample to make any recommendations (only Grass in Market Area One has seven sales, with a median of 73.36).

Based on consideration of the available data, it is determined that the level of value of agricultural land in Dawes County is 71%. Further, knowing the assessment practices of the County, it is believed that agricultural land is assessed in a uniform and proportionate manner.

A1. Correlation for Special Valuation of Agricultural Land

A review of the agricultural land in Dawes County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no non-agricultural influences exist, as in agricultural Market Areas One and Four. Since Market Areas Two and Three are for their limited agricultural use transition areas between the two respective non-influenced areas, and the special value determined for Areas Two and Three is a blend of the agricultural use values of the non-influenced Areas One and Four, it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Dawes County is 71%.

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2010), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Nebraska Department of Revenue, Property Assessment Division (Division) frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

C. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness of the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The International Association of Assessing Officers (IAAO) considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

D. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The IAAO recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.
For newer and fairly homogeneous areas: a COD of 10 or less.
Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 239.

Total Real Property (Sum Lines 17, 25, & 30) **Records :** 7,152 **Value :** 606,223,428 **Growth** 3,887,480 (Sum Lines 17, 25, & 41)

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	270	1,889,902	62	1,167,550	118	1,853,625	450	4,911,077	
02. Res Improve Land	2,175	12,345,495	161	3,438,370	306	6,843,055	2,642	22,626,920	
03. Res Improvements	2,393	144,660,555	188	18,292,730	395	34,278,405	2,976	197,231,690	
04. Res Total	2,663	158,895,952	250	22,898,650	513	42,975,085	3,426	224,769,687	2,295,993
% of Res Total	77.73	70.69	7.30	10.19	14.97	19.12	47.90	37.08	59.06
05. Com UnImp Land	80	855,220	5	90,445	4	501,430	89	1,447,095	
06. Com Improve Land	386	6,241,495	22	400,585	13	785,860	421	7,427,940	
07. Com Improvements	387	51,410,955	22	2,634,400	14	1,763,670	423	55,809,025	
08. Com Total	467	58,507,670	27	3,125,430	18	3,050,960	512	64,684,060	478,740
% of Com Total	91.21	90.45	5.27	4.83	3.52	4.72	7.16	10.67	12.31
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	16,000	1	16,000	
15. Rec Improvements	0	0	0	0	1	3,155	1	3,155	
16. Rec Total	0	0	0	0	1	19,155	1	19,155	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
Res & Rec Total	2,663	158,895,952	250	22,898,650	514	42,994,240	3,427	224,788,842	2,295,993
% of Res & Rec Total	77.71	70.69	7.30	10.19	15.00	19.13	47.92	37.08	59.06
Com & Ind Total	467	58,507,670	27	3,125,430	18	3,050,960	512	64,684,060	478,740
% of Com & Ind Total	91.21	90.45	5.27	4.83	3.52	4.72	7.16	10.67	12.31
17. Taxable Total	3,130	217,403,622	277	26,024,080	532	46,045,200	3,939	289,472,902	2,774,733
% of Taxable Total	79.46	75.10	7.03	8.99	13.51	15.91	55.08	47.75	71.38

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	3,040	972,470	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			**Total**		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	3,040	972,470
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				**1**	**3,040**	**972,470**

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	3	137,100	11	59,015,371	14	59,152,471	0
24. Non-Producing	0	0	20	0	5	0	25	0	0
25. Total	0	0	23	137,100	16	59,015,371	39	59,152,471	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Exempt	132	16	335	483

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	10,610	76	3,162,730	2,471	148,209,925	2,548	151,383,265
28. Ag-Improved Land	0	0	43	2,020,205	583	49,317,720	626	51,337,925
29. Ag Improvements	0	0	43	4,693,670	583	50,183,195	626	54,876,865
30. Ag Total							**3,174**	**257,598,055**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	35	38.90	306,000	
33. HomeSite Improvements	0	0.00	0	35	0.00	3,507,990	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	41	41.16	82,380	
37. FarmSite Improvements	0	0.00	0	42	0.00	1,185,680	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	62	138.28	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			**Total**			**Growth**
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	26.87	204,080	23	26.87	204,080	
32. HomeSite Improv Land	486	517.65	4,026,160	521	556.55	4,332,160	
33. HomeSite Improvements	495	0.00	37,256,580	530	0.00	40,764,570	0
34. HomeSite Total				**553**	**583.42**	**45,300,810**	
35. FarmSite UnImp Land	9	9.00	18,000	9	9.00	18,000	
36. FarmSite Improv Land	521	518.88	1,031,740	562	560.04	1,114,120	
37. FarmSite Improvements	537	0.00	12,926,615	579	0.00	14,112,295	1,112,747
38. FarmSite Total				**588**	**569.04**	**15,244,415**	
39. Road & Ditches	1,421	4,414.98	0	1,483	4,553.26	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**1,141**	**5,705.72**	**60,545,225**	**1,112,747**

Schedule VII : Agricultural Records :Ag Land Detail - Game & Parks

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	0.00	0
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	51	11,573.99	4,818,965	52	11,573.99	4,818,965

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	114	16,703.22	4,543,975
44. Recapture Value N/A	0	0.00	0	114	16,703.22	10,783,930
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,247	561,193.68	141,567,890	2,361	577,896.90	146,111,865
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 1**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	994.98	11.07%	606,940	14.37%	610.00
47. 2A1	484.50	5.39%	249,520	5.91%	515.01
48. 2A	326.56	3.63%	168,170	3.98%	514.97
49. 3A1	2,161.82	24.04%	983,610	23.28%	454.99
50. 3A	1,566.68	17.42%	712,835	16.87%	455.00
51. 4A1	2,383.75	26.51%	1,036,935	24.54%	435.00
52. 4A	1,072.70	11.93%	466,650	11.05%	435.02
53. Total	8,990.99	100.00%	4,224,660	100.00%	469.88
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,464.41	21.47%	3,927,705	24.32%	415.00
56. 2D1	2,928.49	6.64%	1,098,260	6.80%	375.03
57. 2D	12,934.51	29.34%	4,850,725	30.04%	375.02
58. 3D1	2,002.45	4.54%	680,820	4.22%	339.99
59. 3D	6,316.14	14.33%	2,147,465	13.30%	340.00
60. 4D1	3,406.38	7.73%	1,124,125	6.96%	330.01
61. 4D	7,028.51	15.94%	2,319,490	14.36%	330.01
62. Total	44,080.89	100.00%	16,148,590	100.00%	366.34
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,465.47	1.64%	937,800	2.18%	210.01
65. 2G1	2,694.79	0.99%	525,520	1.22%	195.01
66. 2G	17,105.70	6.29%	3,335,645	7.74%	195.00
67. 3G1	4,033.35	1.48%	725,980	1.68%	179.99
68. 3G	35,174.83	12.94%	6,331,400	14.69%	180.00
69. 4G1	15,406.38	5.67%	2,311,100	5.36%	150.01
70. 4G	192,935.96	70.98%	28,941,400	67.14%	150.01
71. Total	271,816.48	100.00%	43,108,845	100.00%	158.60
Irrigated Total	8,990.99	2.73%	4,224,660	6.64%	469.88
Dry Total	44,080.89	13.40%	16,148,590	25.39%	366.34
Grass Total	271,816.48	82.64%	43,108,845	67.78%	158.60
72. Waste	4,039.11	1.23%	121,090	0.19%	29.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	21,781.10	6.62%	3,012,810	4.74%	138.32
75. Market Area Total	328,927.47	100.00%	63,603,185	100.00%	193.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 2**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	389.19	40.33%	355,330	45.25%	913.00
47. 2A1	21.80	2.26%	17,615	2.24%	808.03
48. 2A	330.07	34.21%	266,690	33.97%	807.98
49. 3A1	78.60	8.15%	52,115	6.64%	663.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	99.87	10.35%	64,215	8.18%	642.99
52. 4A	45.44	4.71%	29,215	3.72%	642.94
53. Total	964.97	100.00%	785,180	100.00%	813.68
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,478.74	37.99%	5,102,295	42.28%	444.50
56. 2D1	603.83	2.00%	234,295	1.94%	388.01
57. 2D	10,670.64	35.32%	4,162,060	34.49%	390.05
58. 3D1	770.34	2.55%	269,635	2.23%	350.02
59. 3D	207.83	0.69%	72,750	0.60%	350.05
60. 4D1	4,605.83	15.24%	1,569,505	13.01%	340.76
61. 4D	1,877.41	6.21%	657,645	5.45%	350.29
62. Total	30,214.62	100.00%	12,068,185	100.00%	399.42
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,714.63	8.73%	1,612,975	11.07%	282.25
65. 2G1	665.58	1.02%	175,030	1.20%	262.97
66. 2G	14,240.95	21.76%	3,776,550	25.92%	265.19
67. 3G1	730.32	1.12%	156,080	1.07%	213.71
68. 3G	500.39	0.76%	106,600	0.73%	213.03
69. 4G1	8,287.41	12.67%	1,662,240	11.41%	200.57
70. 4G	35,291.27	53.94%	7,077,875	48.59%	200.56
71. Total	65,430.55	100.00%	14,567,350	100.00%	222.64

Irrigated Total	964.97	0.99%	785,180	2.86%	813.68
Dry Total	30,214.62	30.89%	12,068,185	43.95%	399.42
Grass Total	65,430.55	66.89%	14,567,350	53.06%	222.64
72. Waste	1,207.55	1.23%	36,205	0.13%	29.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,118.12	1.14%	666,370	2.43%	595.97
75. Market Area Total	97,817.69	100.00%	27,456,920	100.00%	280.69

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 3**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	78.03	69.23%	71,245	75.68%	913.05
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2.68	2.38%	2,165	2.30%	807.84
49. 3A1	7.64	6.78%	5,065	5.38%	662.96
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	21.17%	15,340	16.30%	642.92
52. 4A	0.50	0.44%	320	0.34%	640.00
53. Total	112.71	100.00%	94,135	100.00%	835.20
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,974.69	34.46%	3,737,495	40.08%	468.67
56. 2D1	195.96	0.85%	76,720	0.82%	391.51
57. 2D	6,818.13	29.46%	2,681,025	28.75%	393.22
58. 3D1	1,286.21	5.56%	456,130	4.89%	354.63
59. 3D	187.07	0.81%	66,420	0.71%	355.05
60. 4D1	3,908.47	16.89%	1,351,560	14.49%	345.80
61. 4D	2,773.68	11.98%	956,300	10.25%	344.78
62. Total	23,144.21	100.00%	9,325,650	100.00%	402.94
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,645.74	4.17%	1,638,050	5.56%	290.14
65. 2G1	215.87	0.16%	66,615	0.23%	308.59
66. 2G	10,079.04	7.44%	2,777,880	9.43%	275.61
67. 3G1	2,681.97	1.98%	622,075	2.11%	231.95
68. 3G	398.39	0.29%	85,520	0.29%	214.66
69. 4G1	9,678.84	7.14%	1,990,560	6.76%	205.66
70. 4G	106,783.15	78.82%	22,262,940	75.61%	208.49
71. Total	135,483.00	100.00%	29,443,640	100.00%	217.32

Irrigated Total	112.71	0.07%	94,135	0.24%	835.20
Dry Total	23,144.21	14.55%	9,325,650	23.87%	402.94
Grass Total	135,483.00	85.15%	29,443,640	75.35%	217.32
72. Waste	186.33	0.12%	5,585	0.01%	29.97
73. Other	192.46	0.12%	206,510	0.53%	1,073.00
74. Exempt	47,447.75	29.82%	27,009,335	69.12%	569.24
75. Market Area Total	159,118.71	100.00%	39,075,520	100.00%	245.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 4**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,305.94	43.67%	5,231,705	51.13%	1,215.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	945.55	9.59%	1,040,090	10.17%	1,099.98
49. 3A1	741.65	7.52%	645,255	6.31%	870.03
50. 3A	1,384.69	14.04%	1,204,680	11.77%	870.00
51. 4A1	1,308.95	13.28%	1,112,650	10.87%	850.03
52. 4A	1,172.98	11.90%	997,090	9.75%	850.05
53. Total	9,859.76	100.00%	10,231,470	100.00%	1,037.70
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	20,841.79	63.54%	9,379,045	68.29%	450.01
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	3,189.21	9.72%	1,275,670	9.29%	400.00
58. 3D1	440.02	1.34%	158,415	1.15%	360.02
59. 3D	629.73	1.92%	226,710	1.65%	360.01
60. 4D1	5,800.11	17.68%	2,030,135	14.78%	350.02
61. 4D	1,899.15	5.79%	664,875	4.84%	350.09
62. Total	32,800.01	100.00%	13,734,850	100.00%	418.75
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	19,975.52	12.31%	6,991,685	16.29%	350.01
65. 2G1	153.25	0.09%	50,570	0.12%	329.98
66. 2G	10,992.83	6.78%	3,627,720	8.45%	330.01
67. 3G1	4,647.73	2.87%	1,143,360	2.66%	246.00
68. 3G	8,853.38	5.46%	2,177,930	5.07%	246.00
69. 4G1	24,867.43	15.33%	6,117,265	14.25%	246.00
70. 4G	92,722.82	57.16%	22,809,760	53.15%	246.00
71. Total	162,212.96	100.00%	42,918,290	100.00%	264.58

Irrigated Total	9,859.76	4.80%	10,231,470	15.29%	1,037.70
Dry Total	32,800.01	15.98%	13,734,850	20.53%	418.75
Grass Total	162,212.96	79.01%	42,918,290	64.14%	264.58
72. Waste	412.15	0.20%	12,345	0.02%	29.95
73. Other	17.00	0.01%	20,250	0.03%	1,191.18
74. Exempt	2,816.56	1.37%	486,055	0.73%	172.57
75. Market Area Total	205,301.88	100.00%	66,917,205	100.00%	325.95

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	10,610	190.27	157,255	19,713.77	15,167,580	19,928.43	15,335,445
77. Dry Land	0.00	0	4,554.73	1,794,870	125,685.00	49,482,405	130,239.73	51,277,275
78. Grass	0.00	0	12,042.02	2,734,370	622,900.97	127,303,755	634,942.99	130,038,125
79. Waste	0.00	0	256.30	7,690	5,588.84	167,535	5,845.14	175,225
80. Other	0.00	0	113.82	100,370	95.64	126,390	209.46	226,760
81. Exempt	0.00	0	1,120.99	695,180	72,042.54	30,479,390	73,163.53	31,174,570
82. Total	**24.39**	**10,610**	**17,157.14**	**4,794,555**	**773,984.22**	**192,247,665**	**791,165.75**	**197,052,830**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,928.43	2.52%	15,335,445	7.78%	769.53
Dry Land	130,239.73	16.46%	51,277,275	26.02%	393.71
Grass	634,942.99	80.25%	130,038,125	65.99%	204.80
Waste	5,845.14	0.74%	175,225	0.09%	29.98
Other	209.46	0.03%	226,760	0.12%	1,082.59
Exempt	73,163.53	9.25%	31,174,570	15.82%	426.09
Total	**791,165.75**	100.00%	**197,052,830**	100.00%	249.07

2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

23 Dawes

	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	219,587,644	224,769,687	5,182,043	2.36%	2,295,993	1.31%
02. Recreational	19,155	19,155	0	0.00%	0	0.00%
03. Ag-Homesite Land, Ag-Res Dwelling	44,669,335	45,300,810	631,475	1.41%	0	1.41%
04. Total Residential (sum lines 1-3)	**264,276,134**	**270,089,652**	**5,813,518**	**2.20%**	**2,295,993**	**1.33%**
05. Commercial	63,626,936	64,684,060	1,057,124	1.66%	478,740	0.91%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	15,024,380	15,244,415	220,035	1.46%	1,112,747	-5.94%
08. Minerals	76,114,471	59,152,471	-16,962,000	-22.28	0	-22.28
09. Total Commercial (sum lines 5-8)	**154,765,787**	**139,080,946**	**-15,684,841**	**-10.13%**	**1,591,487**	**-11.16%**
10. Total Non-Agland Real Property	**419,041,921**	**409,170,598**	**-9,871,323**	**-2.36%**	**3,887,480**	**-3.28%**
11. Irrigated	15,353,370	15,335,445	-17,925	-0.12%		
12. Dryland	51,328,195	51,277,275	-50,920	-0.10%		
13. Grassland	141,444,235	130,038,125	-11,406,110	-8.06%		
14. Wasteland	174,700	175,225	525	0.30%		
15. Other Agland	153,160	226,760	73,600	48.05%		
16. Total Agricultural Land	**208,453,660**	**197,052,830**	**-11,400,830**	**-5.47%**		
17. Total Value of all Real Property	**627,495,581**	**606,223,428**	**-21,272,153**	**-3.39%**	**3,887,480**	**-4.01%**
(Locally Assessed)						

3 YEAR PLAN OF ASSESSMENT
ROBERTA "LINDY" COLEMAN
DAWES COUNTY ASSESSOR

2012 Tax Year

- Review Crawford
- Review Mobile Home Values through NADA for Crawford Mobile Homes
- New pictures for files
- Complete coding corrections and updates for Crawford Residential
- Convert land calculations from CAMA to County Solutions for uniformity of land values
- Update and maintain GIS files
- Assess Assessor Locations system coding for maximum reporting capabilities

2013 Tax Year

- Review Marsland & Whitney/Kenwood
- Review Mobile Home Values through NADA for Marsland & Whitney Mobile Homes
- New pictures for files
- Complete coding corrections and updates for Marsland & Whitney Residential
- Convert land calculations from CAMA to County Solutions for uniformity of land values
- Update and maintain GIS files
- Assess Assessor Locations system coding for maximum reporting capabilities

2014 Tax Year

- Review Commercial Properties
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2012 Assessment Survey for Dawes County

A. Staffing and Funding Information

1.	**Deputy(ies) on staff:**
	One
2.	**Appraiser(s) on staff:**
	None
3.	**Other full-time employees:**
	Two
4.	**Other part-time employees:**
	None
5.	**Number of shared employees:**
	None
6.	**Assessor's requested budget for current fiscal year:**
	$153,983
7.	**Adopted budget, or granted budget *if different from above*:**
	$153,790
8.	**Amount of the total assessor's budget set aside for appraisal work:**
	$6.000
9.	**If appraisal/reappraisal budget is a separate levied fund, what is that amount:**
	$17.500
10.	**Part of the assessor's budget that is dedicated to the computer system:**
	$14,000
11.	**Amount of the assessor's budget set aside for education/workshops:**
	$3,300
12.	**Other miscellaneous funds:**
	None
13.	**Amount of last year's assessor's budget not used:**
	None

B. Computer, Automation Information and GIS

1.	**Administrative software:**
	MIPS
2.	**CAMA software:**
	MIPS
3.	**Are cadastral maps currently being used?**
	No
4.	**If so, who maintains the Cadastral Maps?**
	N/A
5.	**Does the county have GIS software?**
	Yes, GIS Workshop

6.	**Is GIS available on a website? If so, what is the name of the website?**
	For records only, not maps. The address is http://dawes.assessor.gisworkshop.com
7.	**Who maintains the GIS software and maps?**
	GIS Workshop
8.	**Personal Property software:**
	MIPS

C. Zoning Information

1.	**Does the county have zoning?**
	Yes
2.	**If so, is the zoning countywide?**
	Yes
3.	**What municipalities in the county are zoned?**
	Chadron and Crawford
4.	**When was zoning implemented?**
	2002

D. Contracted Services

1.	**Appraisal Services:**
	Stanard Appraisal
2.	**Other services:**
	Pritchard & Abbott for minerals. GIS Workshop & MIPS.

2012 Certification for Dawes County

This is to certify that the 2012 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Dawes County Assessor.

Dated this 9th day of April, 2012.

Ruth A. Sorensen
Property Tax Administrator